

**Abstract of the Article**  
**"Tax Security: Essence and Conditions of its Provision"**  
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Taking into consideration non-substitution role of the tax in the national economics security on the given stage of our society development the actual question is to define the essence and condition of tax security provision. National tax security can be determined as such a state of the tax system which is characterized by its steadfastness and stability of all its element, which envisages the ability to defend national economics interests and withstanding to the outer and inner threats, the ability to realize and develop tax potential of the country, effective usage of competitive advantages under the globalization conditions. The investigation of the tax security question demands complex approach and within the limits of it to consider different levels of its provision is possible, tax security of the tax payer, regional, national and international tax security.

The conditions touching the elements of the state tax system and influence on the provision of the national tax security are the following: 1) correspondence to the subject composition of the tax system: the efficiency of the activity of the bodies of the state tax service and other controlling bodies, high level of the tax regional security and tax security of the individual tax payers, institutional factors of the Ukraine state creation founded on the principles of the legal state; 2) correspondence of the tax system to the direction of the state tax policy, which is determined by the effectiveness of the tax functional realization; 3) high level of the tax culture; 4) legal character of the tax relations; 5) high efficiency of integral connections of all of the tax systems of the society, which is reflected by corresponding signs.

The provision of the Ukraine national tax security demands the performance of all without exception the conditions of the correspondence of the tax system elements to the demands of the national economic provision and especially tax security.